Form **9465**
(Rev. December 2009)
Department of the Treasury
Internal Revenue Service

Installment Agreement Request

▶ **If you are filing this form with your tax return, attach it to the front of the return. Otherwise, see instructions.**

OMB No. 1545-0074

Caution: Do not file this form if you are currently making payments on an installment agreement or can pay your balance due in full within 120 days. Instead, call 1-800-829-1040. If you are in bankruptcy or we have accepted your offer-in-compromise, see **Bankruptcy or offer-in-compromise** on page 2.

This request is for Form(s) (for example, Form 1040) ▶ 1040 and for tax year(s) (for example, 2008 and 2009) ▶ 2007, 2008 2009

1 Your first name and initial: JAMES D
Last name: PIERON, JR.
Your social security number: [redacted]

If a joint return, spouse's first name and initial
Last name
Spouse's social security number

Current address (number and street). If you have a P.O. box and no home delivery, enter your box number.
[redacted] CHURCHILL
Apt. number

City, town or post office, state, and ZIP code. If a foreign address, enter city, province or state, and country. Follow the country's practice for entering the postal code.
MT. PLEASANT MI 48858

2 If this address is new since you filed your last tax return, check here ▶ ☐

3 [redacted] — Your home phone number; 9AM-5PM — Best time for us to call

4 [redacted] — Your work phone number; Ext.; 9AM-5PM — Best time for us to call

5 Name of your bank or other financial institution: FIFTH THIRD BANK
Address: 1114 N. MISSION
City, state, and ZIP code: MT. PLEASANT, MI

6 Your employer's name: ~~IN TECHNOLOGIES INC~~ ILQ
Address: [redacted]
City, state, and ZIP code: MT PLEASANT MI 48858-5596

7 Enter the total amount you owe as shown on your tax return(s) (or notice(s))	7	444,880 ~~170,438~~
8 Enter the amount of any payment you are making with your tax return(s) (or notice(s)). See instructions	8	
9 Enter the amount you can pay each month. **Make your payments as large as possible to limit interest and penalty charges.** The charges will continue until you pay in full	9	1,500
10 Enter the day you want to make your payment each month. Do not enter a day later than the 28th ▶		1

11 If you want to make your payments by electronic funds withdrawal from your checking account, see the instructions and fill in lines 11a and 11b. This is the most convenient way to make your payments and it will ensure that they are made on time.

▶ a Routing number [redacted]

▶ b Account number [redacted]

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH electronic funds withdrawal entry to the financial institution account indicated for payments of my federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke payment, I must contact the U.S. Treasury Financial Agent at 1-800-829-1040 no later than 10 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

Your signature	Date	Spouse's signature. If a joint return, both must sign.	Date

2007 5,526
2008 365,082
2009 74,272

444,880 / 5yrs = 88,976 avg. / 12 = 7,415 a mon.

GOVERNMENT EXHIBIT 92

2007

Wpozley

Form 1040 (2007) James D Pieron, Jr. [redacted] Page 2

Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	178,907.
	39a	Check if: ☐ You were born before January 2, 1943, ☐ Blind. ☐ Spouse was born before January 2, 1943, ☐ Blind. Total boxes checked ▶ 39a 0		
Standard Deduction for -	b	If your spouse itemizes on a separate return or you were a dual-status alien, see instructions and check here ▶ 39b ☐		
	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	9,550.
	41	Subtract line 40 from line 38	41	169,357.
● People who checked any box on line 39a or 39b or who can be claimed as a dependent, See instr.	42	If line 38 is $117,300 or less, multiply $3,400 by the total number of exemptions claimed on line 6d. If line 38 is over $117,300, see the worksheet in instructions	42	2,947.
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	166,410.
	44	Tax (see instructions). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ Form(s) 8889	44	40,984.
	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
● All others:	46	Add lines 44 and 45 ▶	46	40,984.
Single or Married filing separately, $5,350	47	Credit for child and dependent care expenses. Attach Form 2441 — 47		
	48	Credit for the elderly or the disabled. Attach Schedule R — 48		
Married filing jointly or Qualifying widow(er), $10,700	49	Education credits. Attach Form 8863 — 49		
	50	Residential energy credits. Attach Form 5695 — 50		
	51	Foreign tax credit. Attach Form 1116 if required — 51 — 35,458.		
Head of household, $7,850	52	Child tax credit (see instructions). Attach Form 8901 if required — 52		
	53	Retirement savings contributions credit. Attach Form 8880 — 53		
	54	Credits from: a ☐ Form 8396 b ☐ Form 8859 c ☐ Form 8839 — 54		
	55	Other credits: a ☐ Form 3800 b ☐ Form 8801 c ☐ Form — 55		
	56	Add lines 47 through 55. These are your total credits	56	35,458.
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ▶	57	5,526.
Other Taxes	58	Self-employment tax. Attach Schedule SE	58	
	59	Unreported social security and Medicare tax from: a ☐ Form 4137 b ☐ Form 8919	59	
	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
	61	Advance earned income credit payments from Form(s) W-2, box 9	61	
	62	Household employment taxes. Attach Schedule H	62	
	63	Add lines 57 through 62. This is your total tax ▶	63	5,526.
Payments	64	Federal income tax withheld from Forms W-2 and 1099 — 64		
	65	2007 estimated tax payments and amount applied from 2006 return — 65		
If you have a qualifying child, attach Schedule EIC.	66a	Earned income credit (EIC) NO. — 66a		
	b	Nontaxable combat pay election ▶ 66b		
	67	Excess social security and tier 1 RRTA tax withheld (see instr.) — 67		
	68	Additional child tax credit. Attach Form 8812 — 68		
	69	Amount paid with request for extension to file (see instructions) — 69		
	70	Payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885 — 70		
	71	Refundable credit for prior year minimum tax from Form 8801, line 27 — 71		
	72	Add lines 64, 65, 66a, and 67 through 71. These are your total payments ▶	72	0.
Refund	73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid	73	0.
Direct deposit? See instructions and fill in 74b, 74c, and 74d, or Form 8888.	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ▶ ☐	74a	0.
	▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
	▶ d	Account number		
	75	Amount of line 73 you want applied to your 2008 estimated tax ▶ 75		
Amount You Owe	76	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see instructions ▶	76	5,777.
	77	Estimated tax penalty (see instructions) — 77 — 251.		

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete the following. ☐ No

Designee's name ▶ PREPARER Phone no. ▶ Personal identification number (PIN) ▶

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
		Sales Manager	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶	American Tax Solutions	EIN	[redacted]
	200 West Adams St Ste 2610	Phone no.	
	Chicago IL 60606		[redacted]

UYA

01021

Form **9465**
(Rev. December 2009)
Department of the Treasury
Internal Revenue Service

Installment Agreement Request

▶ **If you are filing this form with your tax return, attach it to the front of the return. Otherwise, see instructions.**

OMB No. 1545-0074

Caution: *Do not file this form if you are currently making payments on an installment agreement or can pay your balance due in full within 120 days. Instead, call 1-800-829-1040. If you are in bankruptcy or we have accepted your offer-in-compromise, see **Bankruptcy or offer-in-compromise** on page 2.*

This request is for Form(s) (for example, Form 1040) ▶ and for tax year(s) (for example, 2008 and 2009) ▶

1 Your first name and initial JAMES	Last name PIERON	**Your social security number** [redacted]
If a joint return, spouse's first name and initial	Last name	**Spouse's social security number**
Current address (number and street). If you have a P.O. box and no home delivery, enter your box number.		Apt. number
City, town or post office, state, and ZIP code. If a foreign address, enter city, province or state, and country. Follow the country's practice for entering the postal code.		

2 If this address is new since you filed your last tax return, check here . . . . ▶ ☐

3 Your home phone number — Best time for us to call	**4** Your work phone number — Ext. — Best time for us to call
5 Name of your bank or other financial institution: Address City, state, and ZIP code	**6** Your employer's name: Address City, state, and ZIP code

7	Enter the total amount you owe as shown on your tax return(s) (or notice(s))	**7**	
8	Enter the amount of any payment you are making with your tax return(s) (or notice(s)). See instructions	**8**	
9	Enter the amount you can pay each month. **Make your payments as large as possible to limit interest and penalty charges.** The charges will continue until you pay in full	**9**	

10 Enter the day you want to make your payment each month. **Do not** enter a day later than the 28th ▶

11 If you want to make your payments by electronic funds withdrawal from your checking account, see the instructions and fill in lines 11a and 11b. This is the most convenient way to make your payments and it will ensure that they are made on time.

▶ **a** Routing number ☐☐☐☐☐☐☐☐☐

▶ **b** Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH electronic funds withdrawal entry to the financial institution account indicated for payments of my federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke payment, I must contact the U.S. Treasury Financial Agent at **1-800-829-1040** no later than 10 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

Your signature	Date	Spouse's signature. If a joint return, **both** must sign.	Date

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 9465 to request a monthly installment plan if you cannot pay the full amount you owe shown on your tax return (or on a notice we sent you). Generally, you can have up to 60 months to pay. In certain circumstances, you can have longer to pay or your agreement can be approved for an amount that is less than the amount of tax you owe. However, before requesting an installment agreement, you should consider other less costly alternatives, such as getting a bank loan or using available credit on a credit card. If you have any questions about this request, call 1-800-829-1040.

Do not use Form 9465 if:

- You can pay the full amount you owe within 120 days (see page 2), or
- You want to request an online payment agreement. See *Applying online for a payment agreement* on page 2.

Guaranteed installment agreement. Your request for an installment agreement cannot be turned down if the tax you owe is not more than $10,000 and all three of the following apply.

- During the past 5 tax years, you (and your spouse if filing a joint return) have timely filed all income tax returns and paid any income tax due, and have not entered into an installment agreement for payment of income tax.
- The IRS determines that you cannot pay the tax owed in full when it is due and you give the IRS any information needed to make that determination.
- You agree to pay the full amount you owe within 3 years and to comply with the tax laws while the agreement is in effect.

Form 433-F (Rev. 6-2010)

Department of the Treasury — Internal Revenue Service

Collection Information Statement

Name(s) and Address	Your Social Security Number or Individual Taxpayer Identification Number
James D. Pieron Jr. [redacted] Churchill Mt. Pleasant, MI 48858	[redacted]
	Your Spouse's Social Security Number or Individual Taxpayer Identification Number
☐ If address provided above is different than last return filed please check here.	

County of Residence	Your Telephone Numbers	Spouse's Telephone Numbers
Isabella	Home: 989-349-3050 Work: Cell: 989-436-2400	Home: Work: Cell:

A. ACCOUNTS / LINES OF CREDIT (including Banking Institutions, Checking and Savings accounts, Credit Unions, Certificates of Deposit, Individual Retirement Accounts (IRAs), Keogh Plans, Simplified Employee Pensions, 401(k) Plans, Profit Sharing Plans, Mutual Funds and Stock Brokerage Accounts)

Name and Address of Institution	Type of Account	Current Balance / Value
FIFTH THIRD	CHECKING	$500.00
PNC	CHECKING,	$3000.00

Total number of dependents you will be claiming on next year's tax return 0 Over 65 ☐ Under 65 ☐

Total number of dependents you claimed on last year's tax return 0 Over 65 ☐ Under 65 ☐

B. REAL ESTATE (home, vacation property, timeshares and other real estate)

County / Description	Monthly Payment(s)	Financing		Current Value	Balance Owed	Equity
NONE		Year Purchased	Purchase Price			
☐ Primary Residence ☐ Other		Year Refinanced	Refinance Amount			
		Year Purchased	Purchase Price			
☐ Primary Residence ☐ Other		Year Refinanced	Refinance Amount			
		Year Purchased	Purchase Price			
☐ Primary Residence ☐ Other		Year Refinanced	Refinance Amount			

C. OTHER ASSETS (cars, boats, recreational vehicles, whole life policies, etc.)

Description	Monthly Payment	Year Purchased	Final Payment (mo / yr)	Current Value	Balance Owed	Equity
CAR (XIN)	NONE	2011		25,000	—	$25,000
[illegible]	NA	[illegible]		1000	—	1,000
[illegible] Inc		2011		1,000	—	1,000

TURN PAGE TO CONTINUE

ISA

01023

D. CREDIT CARDS (Visa, MasterCard, American Express, Department Stores, etc.)

Type	Credit Limit	Balance Owed	Minimum Monthly Payment

E. WAGE INFORMATION (If you have more than one employer, include the information on another sheet of paper.)

Your current Employer (name and address)

How often are you paid? (Check one)
☐ Weekly ☐ Biweekly ☐ Semi-monthly ☒ Monthly
Gross per pay period 7500
Taxes per pay period (Fed) 1000 (State) 500 (Local) ______
How long at current employer 2 YRS
Date of Birth 1-OCT-69
Total Income from Last Year's 1040 Tax Return 118,497

Spouse's current Employer (name and address)

How often are you paid? (Check one)
☐ Weekly ☐ Biweekly ☐ Semi-monthly ☐ Monthly
Gross per pay period ______
Taxes per pay period (Fed) ______ (State) ______ (Local) ______
How long at current employer ______
Date of Birth ______
Total Income from Last Year's 1040 Tax Return ______

F. NON-WAGE HOUSEHOLD INCOME (List monthly amounts. For Self-Employment and Rental Income, list the monthly amount received after expenses or taxes.)

Alimony Income:		Net Rental Income:		Interest Income:	
Child Support Income:		Unemployment Income:		Social Security Income:	
Net Self Employment Income:		Pension Income:		Other:	

G. MONTHLY NECESSARY LIVING EXPENSES (List monthly amounts. For expenses paid other than monthly, see instructions.)

1. Food / Personal Care		3. Housing & Utilities		5. Other	
Food:	~~550~~ 1000	Rent:	1200	Child / Dependent Care:	
Housekeeping Supplies:	200	Electric, Oil/Gas, Water/Trash:	400	Estimated Tax Payments:	
Clothing and Clothing Services:	200	Telephone and/or Cell Phone:	500	Term Life Insurance:	
Personal Care Products & Services:	200	Real Estate Taxes and Insurance: (if not included in B above)		Retirement (Employer Required):	
Misc. (Cable, Internet, etc.)*:	100				
Total:		Total:		Retirement (Voluntary):	
2. Transportation		**4. Medical**		Court Ordered Payments:	
				Profit and Loss Statement:	
Gas/Insurance/Licenses/Parking/ Maintenance etc.:	500	Health Insurance:			
Public Transportation:		Out of Pocket Health Care Expenses:	50		

See the instructions for detailed information on how to complete the Monthly Necessary Living Expenses. IRS standard amounts are found on the internet at http://www.irs.gov/individuals/article/0,,id=96543,00.html. If you are required to send supporting documentation, please send copies and not the original documents.

H. ADDITIONAL INFORMATION

1. The IRS may establish a payment agreement for you based on the financial data you provided.
2. **We cannot consider an installment agreement unless all returns have been filed. Attach a signed copy of ALL unfiled return(s).**
3. Proposed Monthly Installment Agreement Payment Amount: 1,500
4. Proposed Monthly Payment Date: ______
5. Down Payment Amount: ______

Under penalty of perjury, I declare to the best of my knowledge and belief this statement of assets, liabilities and other information is true, correct and complete.

Your Signature	Spouse's Signature	Date